

State of California — Franchise Tax Board

# California Disaster Relief Tax Provisions

Storm Damage – California, 1995

FTB Pub. 1026L  
(REVISED)

## Introduction

This publication outlines the procedures to properly claim a deduction for property damage or destruction resulting from the winter storms that occurred beginning on December 11, 1995 through December 13, 1995 in Humboldt, Mendocino, Plumas, Sacramento, San Francisco, San Mateo, Santa Cruz and Shasta Counties and December 29, 1995 through December 31, 1995 in Humboldt County.

### 1. How to claim a loss.

You may elect to claim a disaster loss on your 1994 income tax return if your damaged property is located in an area designated by the Governor of California to warrant assistance. The designated areas are listed above.

You may claim the disaster loss by attaching federal Form 4684, Casualties and Thefts, and any additional schedules to Form 540X, Amended Individual Income Tax Return; or Form 100X, Amended Corporation Franchise or Income Tax Return. Be sure to use California amounts on the federal form.

To figure your disaster loss for property that is trade or business, income-producing, or rent or royalty property, use Section B of federal Form 4684. Be sure to use California amounts on this form.

You may also need to use Schedule D-1, Sales of Business Property, and form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates and Trusts, or form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations to report these losses.

If you do not elect to claim the disaster loss on your 1994 amended income tax return, you may claim the loss on your 1995 Form 540, Form 100 or Form 100S using the steps above.

To claim your disaster loss, you must attach a statement to your Form 540, Form 540X, Form 100, Form 100S or Form 100X which includes the date of the disaster and the location (city and county) of the disaster.

You qualify to carryover 100% of any excess disaster loss to future taxable years in accordance with California Revenue & Taxation Code Sections 17207 and 24347.5.

### 2. How to speed up your refund.

Print “**LATE WINTER STORMS ‘95**” at the top of Side 1 of your Form 540, Form 540X, Form 100, Form 100S or Form 100X.

### 3. When to claim your refund.

The fastest way to get your refund is to file your 1994 Form 540X by October 15, 1996 or Form 100X by the 15th day of the tenth month after the close of the income year in which the disaster occurred. If you claim this loss on your 1995 income tax return, the earliest you will get your refund is 1996.

### 4. Where to mail your Form 540 or Form 540X.

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

### 5. Where to mail your Form 100, Form 100S or Form 100X.

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501

### 6. Were your California tax returns lost or damaged?

You may replace lost or damaged California tax returns by completing form FTB 3516, Request for Copy of Tax Return, or by writing to:

ATTN RID UNIT  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0060

There is no charge for a copy of California tax returns if you print the phrase “**LATE WINTER STORMS ‘95**” at the top of form FTB 3516.

### 7. Do you need help?

**In person assistance.** Franchise Tax Board representatives are available at our district offices shown below. Our offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m.

Sacramento . . . . . 8745 Folsom Blvd., Suite 150  
San Francisco . . . . . 50 Fremont Street, Suite 900  
San Jose . . . . . 96 North Third Street, 4th Floor  
Santa Rosa . . . . . 50 D. Street, Room 130

**Telephone assistance.** Call our regular toll-free telephone service between 7:00 a.m. and 8:00 p.m., Monday through Friday. After April 15, service is available between 8:00 a.m. and 5:00 p.m. Monday through Friday.

From within the United States,  
call . . . . . 1-800-852-5711

From outside the United States,  
call (not toll-free) . . . . . 1-916-845-6500

For federal tax questions, call the Internal Revenue Service at 1-800-829-1040.

#### Hearing Impaired

Toll-free taxpayer service is provided for the hearing impaired with a Telecommunications Device (TDD). Call 1-800-822-6268.

#### Bilingual Assistance

Para obtener servicio bilingüe de información sobre impuestos o formularios, llame al número de teléfono (anotado arriba) que le corresponde.